

FY 2005 FULL COST ALLOCATION PLAN

FOR

THE FIRE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2003

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## I. INTRODUCTION

## INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2005 Full Cost Allocation Plan** (the Plan) for indirect services provided by the **Fire Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2003** (the base year).

## METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Fire Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second step-down allocation from each central service division is made.

Costs allocated from each Fire Department central service consist of the following:

**First Allocation** - the actual operating expenditures for the division, plus all

allocated costs from other central service divisions which have been identified up to this point.

**Second Allocation** - costs from other divisional central services made subsequent to that department's first allocation.

#### **FORMAT**

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

**Summary Data** - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service division to each user division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the top with a total listed.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service division.

## **Detail Data**

Sections on each central service department are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page and a detailed schedule is provided on each function.

(4) Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.

(5) Divisional Cost Allocation Summary - The last schedule in each division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

## II. FY 2005 HFD FULL COST ALLOCATION PLAN

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City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
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## SUMMARY SCHEDULES

Central Svc	EMS	FIRE	HAZMAT	AIRPORT	FIRE	Subtotal	Unallocated	Total
Departments	OPS	OPS	OPS	OPS	MARSHAL			
INDIRECT COSTS								
CHIEF ADMIN	811,723	25,700,362	390,591	1,026,693	1,683,620	29,612,989	19,300,608	48,913,597
MAINTENANCE	1,631,800	2,141,240	95,520		1,528,320	5,396,880		5,396,880
COMM & RECORDS	125,356	7,041,474	22,580	59,479	429,549	7,678,438		7,678,438
FIRE ACADEMY		18,750,739	271,462	715,071	1,152,058	20,889,330		20,889,330
EMS ADMIN	5,180,674					5,180,674		5,180,674
	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$7,749,553	\$53,633,815	\$780,153	\$1,801,243	\$4,793,547	\$68,758,311	\$19,300,608	\$88,058,919
	=====	=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas  
 FY 2005 Full Cost Plan. Fire  
 Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$33,757,919	
CHIEF ADMIN	16,411,000	(12,000)	
MAINTENANCE	6,011,000	(23,000)	
COMM & RECORDS.....	8,638,000 .....		
FIRE ACADEMY	18,409,000	(4,000)	
EMS ADMIN	4,874,000	(3,000)	
EMS OPS			7,749,553
FIRE OPS.....			53,633,815
HAZMAT OPS			780,153
AIRPORT OPS			1,801,243
FIRE MARSHAL			4,793,547
Unallocated.....			19,300,608
	-----	-----	-----
Total	\$54,343,000	\$33,715,919	\$88,058,919
	=====	=====	=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
Detail of Allocated Costs

Departments	INDIRECT COSTS	CHIEF ADMIN	MAINTENANCE	COMM & RECORDS	FIRE ACADEMY	EMS ADMIN	Total Plan Allocated
Schedule:	1.005	2.008	3.006	4.006	5.005	6.005	
INDIRECT COSTS	\$(33,757,919)	-0-	-0-	-0-	-0-	-0-	-0-
CHIEF ADMIN	33,757,919	(50,916,668)	509,006	250,743	-0-	-0-	-0-
MAINTENANCE	-0-	259,228	(6,391,446)	144,218	-0-	-0-	-0-
COMM & RECORDS.....	-0-	366,644	230,840	(9,235,484)	-0-	-0-	-0-
FIRE ACADEMY	-0-	1,186,925	135,320	1,162,085	(20,889,330)	-0-	-0-
EMS ADMIN	-0-	190,274	119,400	-0-	-0-	(5,180,674)	-0-
EMS OPS	-0-	811,723	1,631,800	125,356	-0-	5,180,674	7,749,553
FIRE OPS.....	-0-	25,700,362	2,141,240	7,041,474	18,750,739	-0-	53,633,815
HAZMAT OPS	-0-	390,591	95,520	22,580	271,462	-0-	780,153
AIRPORT OPS	-0-	1,026,693	-0-	59,479	715,071	-0-	1,801,243
FIRE MARSHAL	-0-	1,683,620	1,528,320	429,549	1,152,058	-0-	4,793,547
Unallocated	-0-	19,300,608	-0-	-0-	-0-	-0-	19,300,608
Total	-0-	-0-	-0-	-0-	-0-	-0-	\$88,058,919
							=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
Summary of Allocation Basis

Department -----	Basis of Allocation -----
CITYWIDE INDIRECT COSTS	
1.004 INDIRECT COSTS	100% to Chief's Admin
CHIEF'S ADMINISTRATION	
2.004 CHIEF ADMIN	Number of Employees
2.005 OPERATIONAL SVC	Number of Classified Ops Employees
2.006 ACCOUNT/FINANCE	Operating Expenditures
2.007 HUMAN RESOURCE	Number of Employees
MAINTENANCE	
3.004 FACILITIES MGMT	Number of Employees, excluding Airport Operations
3.005 FLEET MGMT.	Number of Vehicles
COMMUNICATIONS & RECORDS	
4.004 COMMUNICATIONS	Number of Classified Ops Employees
4.005 EQUIP. REPAIR	Number of Radios/Comm. Equip. Assigned
FIRE TRAINING ACADEMY	
5.004 TRAINING	Number of Classified Ops Employees
EMS ADMINISTRATION	
6.004 EMS ADMIN	100% to EMS Ops

## DETAIL SCHEDULES

SCHEDULE 1.001

FY2005 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Fire Department Cost Allocation Plan. These costs represent the Fire Department's share of the central service costs allocated through the City's OMB A-87 Cost Allocation Plan, and are allocated directly to Chief's Administration.



City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
CITYWIDE INDIRECT	33,757,919			
Total departmental cost adjustments:	33,757,919			33,757,919
Total to be allocated:	\$33,757,919			\$33,757,919
	=====			=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Schedule of costs to be  
allocated by function

	Total General & admin	INDIRECT COSTS
Cost adjustments		
-----		
Departmental cost adjustments		
CITYWIDE INDIRECT	\$33,757,919	\$33,757,919
Functional cost	33,757,919	33,757,919
Allocable costs	33,757,919	33,757,919
1st Allocation	33,757,919	33,757,919
-----		-----
Total allocated	\$33,757,919	\$33,757,919
=====		=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Detail allocation of  
INDIRECT COSTS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	100	100.000	\$33,757,919		\$33,757,919		\$33,757,919
Subtotal	100	100.000	33,757,919		33,757,919		33,757,919
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$33,757,919		\$33,757,919		\$33,757,919
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Chief's Admin

Source: FY 2005 OMB A-87 Cost Allocation Plan

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Departmental Cost  
Allocation Summary

	Total	INDIRECT COSTS
CHIEF ADMIN	\$33,757,919	\$33,757,919
Direct Billed		
Total	\$33,757,919	\$33,757,919
	=====	=====

FY2005 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT  
CHIEF'S ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the City. To accomplish this goal, the Department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration Division is responsible for the general administration and support of the Department. Responsibilities and cost allocations bases are as follows:

- \* Chief's Administration - Provides direction and support for the Fire Department. Develops planning and research on such topics as: staffing requirements, station locations, and annexation requirements. Oversees special projects including print shop operations and Houston Fire Museum. The number of employees is the basis for cost allocation.

- \* Operational Services - Responsible for utilities, computer lease and maintenance costs, postage, and fuel for the entire department. The number of classified operational employees is the basis for allocating all operational costs.

- \* Accounting and Finance - Responsible for budgeting, accounts payable, revenue

City of Houston, Texas  
 FY 2005 Full Cost Plan. Fire  
 CHIEF'S ADMINISTRATION  
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$16,411,000			\$16,411,000
Deductions:				
CAPITAL OUTLAY	(12,000)			
Total deductions:	(12,000)			(12,000)
Allocated additions:				
CITYWIDE INDIRECT COSTS	33,757,919		33,757,919	
CHIEF'S ADMINISTRATION		506,670	506,670	
MAINTENANCE		509,006	509,006	
COMMUNICATIONS & RECORDS		250,743	250,743	
Total allocated additions:	33,757,919	1,266,419	35,024,338	35,024,338
Total to be allocated:	\$50,156,919	\$1,266,419		\$51,423,338
	=====	=====		=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Schedule of costs to be  
allocated by function

	Total	General & admin	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
Wages & benefits							
-----							
SALARIES & WAGES	\$6,454,000		\$499,000	\$1,917,000	\$1,389,000	\$1,090,000	\$1,559,000
FRINGE BENEFITS	1,601,000		80,000	418,000	315,000	300,000	488,000
Other expense and cost							
-----							
SUPPLIES	5,229,000		3,000	1,764,000	10,000	7,000	3,445,000
OTHER EXPENSES	3,115,000		54,000	2,352,000	26,000	20,000	663,000
CAPITAL OUTLAY	12,000	12,000					
Departmental							
Expenditures	16,411,000	12,000	636,000	6,451,000	1,740,000	1,417,000	6,155,000
Cost adjustments							
-----							
Deductions	(12,000)	(12,000)					
Functional cost	16,399,000		636,000	6,451,000	1,740,000	1,417,000	6,155,000
Additions: 1st							
Others	33,757,919	33,757,919					
Reallocate admin		(33,757,919)	1,309,228	13,279,611	3,581,851	2,916,944	12,670,285
Allocable costs	50,156,919		1,945,228	19,730,611	5,321,851	4,333,944	18,825,285
Unallocated	(18,825,285)						(18,825,285)
1st Allocation	31,331,634		1,945,228	19,730,611	5,321,851	4,333,944	
-----			-----	-----	-----	-----	
Additions: 2nd							
Others	1,266,419	1,266,419					
Reallocate admin		(1,266,419)	49,115	498,181	134,372	109,428	475,323
Allocable costs	1,266,419		49,115	498,181	134,372	109,428	475,323

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Schedule of costs to be  
allocated by function

	Total	General & admn	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
Unallocated	\$ (475,323)						\$ (475,323)
2nd Allocation	791,096		49,115	498,181	134,372	109,428	
	-----		-----	-----	-----	-----	
Total allocated	\$32,122,730		\$1,994,343	\$20,228,792	\$5,456,223	\$4,443,372	
	=====		=====	=====	=====	=====	



City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
CHIEF ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	128	3.094	\$60,200		\$60,200		\$60,200
MAINTENANCE	91	2.200	42,799		42,799	1,115	43,914
COMM & RECORDS	127	3.070	59,730		59,730	1,556	61,286
FIRE ACADEMY	531	12.838	249,738		249,738	6,507	256,245
EMS ADMIN	61	1.474	28,689		28,689	748	29,437
EMS OPS	17	0.411	7,995		7,995	208	8,203
FIRE OPS	2,842	68.713	1,336,639		1,336,639	34,827	1,371,466
HAZMAT OPS	41	0.991	19,283		19,283	502	19,785
AIRPORT OPS	108	2.611	50,794		50,794	1,323	52,117
FIRE MARSHAL	190	4.598	89,361		89,361	2,329	91,690
Subtotal	4,136	100.000	1,945,228		1,945,228	49,115	1,994,343
	-----	-----	-----	-----	-----	-----	-----
Total	4,136	100.000	\$1,945,228		\$1,945,228	\$49,115	\$1,994,343
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
OPERATIONAL SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FIRE OPS	2,832	89.762	\$17,710,647		\$17,710,647	\$447,179	\$18,157,826
HAZMAT OPS	41	1.299	256,404		256,404	6,474	262,878
AIRPORT OPS	108	3.423	675,406		675,406	17,053	692,459
FIRE MARSHAL	174	5.516	1,088,154		1,088,154	27,475	1,115,629
Subtotal	3,155	100.000	19,730,611		19,730,611	498,181	20,228,792
	-----	-----	-----	-----	-----	-----	-----
Total	3,155	100.000	\$19,730,611		\$19,730,611	\$498,181	\$20,228,792
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
ACCOUNT/FINANCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	16,411	5.869	\$312,344		\$312,344		\$312,344
MAINTENANCE	6,011	2.149	114,405		114,405	3,069	117,474
COMM & RECORDS	8,638	3.089	164,403		164,403	4,410	168,813
FIRE ACADEMY	18,409	6.583	350,371		350,371	9,398	359,769
EMS ADMIN	4,874	1.743	92,765		92,765	2,488	95,253
EMS OPS	40,180	14.369	764,729		764,729	20,513	785,242
FIRE OPS	159,415	57.011	3,034,078		3,034,078	81,384	3,115,462
HAZMAT OPS	3,267	1.168	62,179		62,179	1,668	63,847
AIRPORT OPS	8,494	3.037	161,663		161,663	4,336	165,999
FIRE MARSHAL	13,919	4.982	264,914		264,914	7,106	272,020
Subtotal	279,618	100.000	5,321,851		5,321,851	134,372	5,456,223
	-----	-----	-----	-----	-----	-----	-----
Total	279,618	100.000	\$5,321,851		\$5,321,851	\$134,372	\$5,456,223
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Operating Expenditures

Source: Expenditures Report

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
HUMAN RESOURCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	128	3.094	\$134,126		\$134,126		\$134,126
MAINTENANCE	91	2.200	95,355		95,355	2,485	97,840
COMM & RECORDS	127	3.070	133,078		133,078	3,467	136,545
FIRE ACADEMY	531	12.838	556,413		556,413	14,498	570,911
EMS ADMIN	61	1.474	63,919		63,919	1,665	65,584
EMS OPS	17	0.411	17,814		17,814	464	18,278
FIRE OPS	2,842	68.713	2,978,015		2,978,015	77,593	3,055,608
HAZMAT OPS	41	0.991	42,962		42,962	1,119	44,081
AIRPORT OPS	108	2.611	113,169		113,169	2,949	116,118
FIRE MARSHAL	190	4.598	199,093		199,093	5,188	204,281
Subtotal	4,136	100.000	4,333,944		4,333,944	109,428	4,443,372
	-----	-----	-----	-----	-----	-----	-----
Total	4,136	100.000	\$4,333,944		\$4,333,944	\$109,428	\$4,443,372
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Departmental Cost  
Allocation Summary

	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE
CHIEF ADMIN	\$506,670	\$60,200		\$312,344	\$134,126
MAINTENANCE	259,228	43,914		117,474	97,840
COMM & RECORDS	366,644	61,286		168,813	136,545
FIRE ACADEMY	1,186,925	256,245		359,769	570,911
EMS ADMIN	190,274	29,437		95,253	65,584
EMS OPS	811,723	8,203		785,242	18,278
FIRE OPS	25,700,362	1,371,466	18,157,826	3,115,462	3,055,608
HAZMAT OPS	390,591	19,785	262,878	63,847	44,081
AIRPORT OPS	1,026,693	52,117	692,459	165,999	116,118
FIRE MARSHAL	1,683,620	91,690	1,115,629	272,020	204,281
Direct Billed					
Total	\$32,122,730 =====	\$1,994,343 =====	\$20,228,792 =====	\$5,456,223 =====	\$4,443,372 =====

SCHEDULE 3.001

FY2005 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

MAINTENANCE

NATURE AND EXTENT OF SERVICES

The Maintenance Division of the Fire Department maintains and repairs all department vehicles and buildings. Responsibilities and cost allocation bases are as follows:

- \* Facilities Management - Prior to FY 2002, this Division maintained, repaired and renovated all fire department facilities, including ground maintenance, security, facility renovation, and fuel tank repair. Since FY 2002, the City's Building Services Department is maintaining the Fire Department's facilities. The number of employees excluding Airport Operations is the basis for cost allocation.

- \* Fleet Management - Maintains and repairs all department motor vehicles. Also procures, stores, and distributes all parts for motor vehicles. The number of working vehicles is the basis for cost allocation.

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
MAINTENANCE  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,011,000			\$6,011,000
Deductions:				
CAPITAL OUTLAY	(23,000)			
Total deductions:	(23,000)			(23,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	252,559	6,669	259,228	
MAINTENANCE		578,733	578,733	
COMMUNICATIONS & RECORDS		144,218	144,218	
Total allocated additions:	252,559	729,620	982,179	982,179
Total to be allocated:	\$6,240,559	\$729,620		\$6,970,179
	=====	=====		=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
MAINTENANCE  
Schedule of costs to be  
allocated by function

	Total General & admn	FACILITIES MGMT	FLEET MGMT.
Wages & benefits			
-----			
SALARIES & WAGES	\$3,057,000		\$3,057,000
FRINGE BENEFITS	964,000		964,000
Other expense and cost			
-----			
SUPPLIES	1,323,000		1,323,000
OTHER EXPENSES	644,000		644,000
CAPITAL OUTLAY	23,000	23,000	
Departmental			
Expenditures	6,011,000	23,000	5,988,000
Cost adjustments			
-----			
Deductions	(23,000)	(23,000)	
Functional cost	5,988,000		5,988,000
Additions: 1st			
Others	252,559		252,559
Allocable costs	6,240,559		6,240,559
1st Allocation	6,240,559		6,240,559
-----			-----
Additions: 2nd			
Others	729,620		729,620
Allocable costs	729,620		729,620
2nd Allocation	729,620		729,620
-----			-----



DMG/NGCS II  
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City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
MAINTENANCE  
Schedule of costs to be  
allocated by function

Detail page 18  
Schedule 3.003  
FISCAL 2003  
(continued)

	Total General & admin	FACILITIES	FLEET
		MGMT	MGMT.
Total allocated	\$6,970,179		\$6,970,179
	=====		=====

City of Houston, Texas  
 FY 2005 Full Cost Plan. Fire  
 MAINTENANCE  
 Detail allocation of  
 FACILITIES MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	128	3.177					
MAINTENANCE	91	2.259					
COMM & RECORDS	127	3.152					
FIRE ACADEMY	531	13.182					
BMS ADMIN	61	1.514					
BMS OPS	17	0.422					
FIRE OPS	2,842	70.556					
HAZMAT OPS	41	1.017					
FIRE MARSHAL	190	4.721					
Subtotal	4,028	100.000					
	-----	-----	-----	-----	-----	-----	-----
Total	4,028	100.000					
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees, excluding Airport Operations

Source: Personnel Report

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
MAINTENANCE  
Detail allocation of  
FLEET MGMT.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	73	8.156	\$509,006		\$509,006		\$509,006
MAINTENANCE	83	9.273	578,733		578,733		578,733
COMM & RECORDS	29	3.240	202,208		202,208	28,632	230,840
FIRE ACADEMY	17	1.899	118,536		118,536	16,784	135,320
EMS ADMIN	15	1.675	104,590		104,590	14,810	119,400
EMS OPS	205	22.905	1,429,402		1,429,402	202,398	1,631,800
FIRE OPS	269	30.055	1,875,654		1,875,654	265,586	2,141,240
HAZMAT OPS	12	1.340	83,672		83,672	11,848	95,520
FIRE MARSHAL	192	21.457	1,338,758		1,338,758	189,562	1,528,320
Subtotal	895	100.000	6,240,559		6,240,559	729,620	6,970,179
	-----	-----	-----	-----	-----	-----	-----
Total	895	100.000	\$6,240,559		\$6,240,559	\$729,620	\$6,970,179
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Vehicles  
  
Source: Fire Dept. Inventory

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
MAINTENANCE  
Departmental Cost  
Allocation Summary

	Total	FACILITIES MGMT	FLEET MGMT.
CHIEF ADMIN	\$509,006		\$509,006
MAINTENANCE	578,733		578,733
COMM & RECORDS	230,840		230,840
FIRE ACADEMY	135,320		135,320
EMS ADMIN	119,400		119,400
EMS OPS	1,631,800		1,631,800
FIRE OPS	2,141,240		2,141,240
HAZMAT OPS	95,520		95,520
FIRE MARSHAL	1,528,320		1,528,320
Direct Billed			
Total	\$6,970,179		\$6,970,179
	=====		=====

SCHEDULE 4.001

FY2005 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT  
COMMUNICATIONS AND RECORDS  
NATURE AND EXTENT OF SERVICES

The Division receives all calls for fire and EMS emergencies and dispatches the appropriate personnel and equipment necessary to the scene, and records pertinent information. Responsibilities and allocation bases are as follows:

- \* Communications - Receives calls for fire and EMS emergencies and dispatches personnel and equipment to the scene; records pertinent information; maintains management information system. The number of classified operational employees is the basis for cost allocation.

- \* Equipment Repair - Procures, maintains and repairs all Fire Department communication equipment such as radios, pagers, dispatch systems, and medical telemetry equipment. The number of equipment assigned is the basis for cost allocation.

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$8,638,000			\$8,638,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S ADMINISTRATION	357,211	9,433	366,644	
MAINTENANCE	202,208	28,632	230,840	
COMMUNICATIONS & RECORDS		231,077	231,077	
Total allocated additions:	559,419	269,142	828,561	828,561
Total to be allocated:	\$9,197,419	\$269,142		\$9,466,561
	=====	=====		=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Schedule of costs to be  
allocated by function

	Total General & admn COMMUNICATIONS	EQUIP. REPAIR	
Wages & benefits			
-----			
SALARIES & WAGES	\$6,461,000	\$909,000	\$5,552,000
FRINGE BENEFITS	1,726,000	275,000	1,451,000
Other expense and cost			
-----			
SUPPLIES	266,000	263,000	3,000
OTHER EXPENSES	185,000	174,000	11,000
CAPITAL OUTLAY			
Departmental			
Expenditures	8,638,000	1,621,000	7,017,000
Functional cost	8,638,000	1,621,000	7,017,000
Additions: 1st			
Others	559,419	78,705	480,714
Allocable costs	9,197,419	1,699,705	7,497,714
1st Allocation	9,197,419	1,699,705	7,497,714
-----	-----	-----	-----
Additions: 2nd			
Others	269,142	37,866	231,276
Allocable costs	269,142	37,866	231,276
2nd Allocation	269,142	37,866	231,276
-----	-----	-----	-----
Total allocated	\$9,466,561	\$1,737,571	\$7,728,990
=====	=====	=====	=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Detail allocation of  
COMMUNICATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FIRE OPS	2,832	89.762	\$1,525,694		\$1,525,694	\$33,989	\$1,559,683
HAZMAT OPS	41	1.299	22,088		22,088	492	22,580
AIRPORT OPS	108	3.423	58,183		58,183	1,296	59,479
FIRE MARSHAL	174	5.516	93,740		93,740	2,089	95,829
Subtotal	3,155	100.000	1,699,705		1,699,705	37,866	1,737,571
	-----	-----	-----	-----	-----	-----	-----
Total	3,155	100.000	\$1,699,705		\$1,699,705	\$37,866	\$1,737,571
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report



City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Detail allocation of  
EQUIP. REPAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	153	3.344	\$250,743		\$250,743		\$250,743
MAINTENANCE	88	1.923	144,218		144,218		144,218
COMM & RECORDS	141	3.081	231,077		231,077		231,077
FIRE ACADEMY	686	14.994	1,124,247		1,124,247	37,838	1,162,085
BMS OPS	74	1.617	121,274		121,274	4,082	125,356
FIRE OPS	3,236	70.732	5,303,301		5,303,301	178,490	5,481,791
FIRE MARSHAL	197	4.309	322,854		322,854	10,866	333,720
Subtotal	4,575	100.000	7,497,714		7,497,714	231,276	7,728,990
	-----	-----	-----	-----	-----	-----	-----
Total	4,575	100.000	\$7,497,714		\$7,497,714	\$231,276	\$7,728,990
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Radios/Comm. Equip. Assigned

Source: Fire Dept. Inventory

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Departmental Cost  
Allocation Summary

	Total COMMUNICATIONS		EQUIP. REPAIR
CHIEF ADMIN	\$250,743		\$250,743
MAINTENANCE	144,218		144,218
COMM & RECORDS	231,077		231,077
FIRE ACADEMY	1,162,085		1,162,085
EMS OPS	125,356		125,356
FIRE OPS	7,041,474	1,559,683	5,481,791
HAZMAT OPS	22,580	22,580	
AIRPORT OPS	59,479	59,479	
FIRE MARSHAL	429,549	95,829	333,720
Direct Billed			
Total	\$9,466,561	\$1,737,571	\$7,728,990
	=====	=====	=====

SCHEDULE 5.001

FY2005 FIRE - FULL COST ALLOCATION

CITY OF HOUSTON. FIRE DEPARTMENT

FIRE TRAINING ACADEMY

NATURE AND EXTENT OF SERVICES

The Fire Training Academy develops and administers all professional standard testing, and any in-house training programs. The Academy also conducts basic fire fighting training for Houston Fire Department Cadets and continuing training for all personnel to improve the professional competence. The number of classified employees is the basis for cost allocation.

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$18,409,000			\$18,409,000
Deductions:				
CAPITAL OUTLAY	(4,000)			
Total deductions:	(4,000)			(4,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	1,156,522	30,403	1,186,925	
MAINTENANCE	118,536	16,784	135,320	
COMMUNICATIONS & RECORDS	1,124,247	37,838	1,162,085	
Total allocated additions:	2,399,305	85,025	2,484,330	2,484,330
Total to be allocated:	\$20,804,305	\$85,025		\$20,889,330
	=====	=====		=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Schedule of costs to be  
allocated by function

	Total General & admin		TRAINING
Wages & benefits			
-----			
SALARIES & WAGES	\$14,659,000		\$14,659,000
FRINGE BENEFITS	2,780,000		2,780,000
Other expense and cost			
-----			
SUPPLIES	58,000		58,000
OTHER EXPENSES	908,000		908,000
CAPITAL OUTLAY	4,000	4,000	
Departmental			
Expenditures	18,409,000	4,000	18,405,000
Cost adjustments			
-----			
Deductions	(4,000)	(4,000)	
Functional cost	18,405,000		18,405,000
Additions: 1st			
Others	2,399,305		2,399,305
Allocable costs	20,804,305		20,804,305
1st Allocation	20,804,305		20,804,305
-----			-----
Additions: 2nd			
Others	85,025		85,025
Allocable costs	85,025		85,025
2nd Allocation	85,025		85,025
-----			-----

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City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Schedule of costs to be  
allocated by function

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Schedule 5.003  
FISCAL 2003  
(continued)

Total General & admn      TRAINING

Total allocated	\$20,889,330	\$20,889,330
	=====	=====

City of Houston, Texas  
 FY 2005 Full Cost Plan. Fire  
 FIRE TRAINING ACADEMY  
 Detail allocation of  
 TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FIRE OPS	2,832	89.762	\$18,674,419		\$18,674,419	\$76,320	\$18,750,739
HAZMAT OPS	41	1.299	270,357		270,357	1,105	271,462
AIRPORT OPS	108	3.423	712,160		712,160	2,911	715,071
FIRE MARSHAL	174	5.516	1,147,369		1,147,369	4,689	1,152,058
Subtotal	3,155	100.000	20,804,305		20,804,305	85,025	20,889,330
	-----	-----	-----	-----	-----	-----	-----
Total	3,155	100.000	\$20,804,305		\$20,804,305	\$85,025	\$20,889,330
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Departmental Cost  
Allocation Summary

	Total	TRAINING
FIRE OPS	\$18,750,739	\$18,750,739
HAZMAT OPS	271,462	271,462
AIRPORT OPS	715,071	715,071
FIRE MARSHAL	1,152,058	1,152,058
Direct Billed		
Total	\$20,889,330	\$20,889,330
	=====	=====



SCHEDULE 6.001

FY2005 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT  
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The administrative and supervisory services of the Emergency Medical Services (EMS) include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education and first responder CPR and advanced life support training; and the procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
EMS ADMINISTRATION  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$4,874,000			\$4,874,000
Deductions:				
CAPITAL OUTLAY	(3,000)			
Total deductions:	(3,000)			(3,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	185,373	4,901	190,274	
MAINTENANCE	104,590	14,810	119,400	
Total allocated additions:	289,963	19,711	309,674	309,674
Total to be allocated:	\$5,160,963	\$19,711		\$5,180,674
	=====	=====		=====

EMS ADMINISTRATION  
Schedule of costs to be  
allocated by function

	Total General & admn		EMS ADMIN
Wages & benefits			
-----			
SALARIES & WAGES	\$2,649,000		\$2,649,000
FRINGE BENEFITS	755,000		755,000
Other expense and cost			
-----			
SUPPLIES	62,000		62,000
OTHER EXPENSES	1,405,000		1,405,000
CAPITAL OUTLAY	3,000	3,000	
Departmental			
Expenditures	4,874,000	3,000	4,871,000
Cost adjustments			
-----			
Deductions	(3,000)	(3,000)	
Functional cost	4,871,000		4,871,000
Additions: 1st			
Others	289,963		289,963
Allocable costs	5,160,963		5,160,963
1st Allocation	5,160,963		5,160,963
-----			-----
Additions: 2nd			
Others	19,711		19,711
Allocable costs	19,711		19,711
2nd Allocation	19,711		19,711
-----			-----

City of Houston, Texas  
 FY 2005 Full Cost Plan. Fire  
 EMS ADMINISTRATION  
 Schedule of costs to be  
 allocated by function

	Total General & admn	EMS ADMIN
Total allocated	\$5,180,674	\$5,180,674
	=====	=====

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
EMS ADMINISTRATION  
Detail allocation of  
EMS ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	100	100.000	\$5,160,963		\$5,160,963	\$19,711	\$5,180,674
Subtotal	100	100.000	5,160,963		5,160,963	19,711	5,180,674
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$5,160,963		\$5,160,963	\$19,711	\$5,180,674
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to EMS Ops

City of Houston, Texas  
FY 2005 Full Cost Plan. Fire  
EMS ADMINISTRATION  
Departmental Cost  
Allocation Summary

	Total	EMS ADMIN
EMS OPS	\$5,180,674	\$5,180,674
Direct Billed		
Total	\$5,180,674	\$5,180,674
	=====	=====